

EXHIBIT

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UNITED STATES TAX COURT
WASHINGTON, DC 20217

CAROLINE LOUISE PEKRUL,

Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent

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) Docket No. 10698-18.
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ORDER OF DISMISSAL FOR LACK OF JURISDICTION

On July 16, 2018, respondent filed in the above-docketed case a Motion to Dismiss for Lack of Jurisdiction, on the grounds: (1) As to 2002 through 2006, that the petition was not filed within the time prescribed by section 6213(a) or 7502 of the Internal Revenue Code (I.R.C.), nor had respondent made any other determination with respect to such tax years, including any determination pursuant to section 6320 and/or 6330, I.R.C., that would confer jurisdiction on the Court; and (2) as to 2000, 2001, and 2007 through 2017, that no notice of deficiency, as authorized by section 6212 and required by section 6213(a), I.R.C., to form the basis for a petition to this Court, had been sent to petitioner with respect to the 2000, 2001, and 2007 through 2017 tax years, nor had respondent made any other determination with respect to such tax years, including any determination pursuant to section 6320 and/or 6330, I.R.C., that would confer jurisdiction on the Court, **as of the time the petition herein was filed.**

Although the Court directed petitioner to file an objection, if any, to respondent's motion to dismiss, petitioner has failed to do so. Instead, petitioner submitted a Notice of Right To Court Access Without Filing Fee and an attached Amended Petition that did not deny the jurisdictional allegations set forth in respondent's motion regarding lack of a pertinent notice or determination, nor did it suggest the existence of any relevant notice or determination.

Upon due consideration, taking into account representations contained in the petition and the Notice of Right to Court Access Without Filing Fees (with attached Amended Petition), and for the reasons set forth in respondent's motion, it is,

CERTIFIED TRUE COPY
 STEPHANIE A. SERVOS, CLERK

BY: _____

DEPUTY CLERK

SERVED Aug 28 2018

ORDERED that respondent's Motion To Dismiss for Lack of Jurisdiction is granted, and this case is dismissed for lack of jurisdiction with respect to each year placed in issue in the petition upon the ground stated in respondent's motion.



Maurice B. Foley
Chief Judge

ENTERED: **AUG 28 2018**